

## Employees

### Series 400

Policy Title: District Travel Compensation

Code No. 401.5

Employees and Board Members traveling on behalf of the school district and performing approved school district business will be reimbursed for their actual and necessary expenses. Actual and necessary travel expenses will include, but not be limited to, transportation and/or mileage costs, lodging expenses, meal expenses and registration costs.

#### Travel Outside the School District

Travel outside of the school district must be pre-approved. Pre-approval will include an evaluation of the necessity of the travel, the reason for the travel and an estimate of the cost of the travel to qualify as approved school district business. Travel outside the school district by Board Members and the superintendent will be approved by the school board, travel outside the school district by district administrators will be approved by the superintendent, travel outside the school district by other employees will be approved by their immediate supervisor. Travel to Heart of Iowa Conference Meetings, Prairie Lakes AEA Meetings, monthly Technology Coordinator Meetings/Trainings, Athletic Association Rules Meetings, State Level Meetings, and IASB meetings are exempt from this policy.

Reimbursement for actual and necessary expenses will be allowed for travel outside the school district if the employee received pre-approval for the travel. Prior to reimbursement of actual and necessary expenses, the employee must provide the school district with a detailed receipt, other than a credit card receipt or statement, indicating the date, purpose and nature of the expense for each claim item. In exceptional circumstances, the superintendent may allow a claim without proper receipt. Written documentation explaining the exceptional circumstances is maintained as part of the school district's record of the claim.

Failure to have a detailed receipt will make the expense a personal expense. Personal expenses, including mileage, in excess of that required for the trip are reimbursed by the employee to the school district no later than 10 working days following the date of the expense.

Reimbursement for actual and necessary expenses for travel outside the school district will be limited to the pre-approved expenses. Pre-approved expenses for registration are limited to the actual cost of the registration.

Pre-approved expenses for transportation within three hundred miles of the school district administrative office will be by automobile. If a school district vehicle is not available, the employee will be reimbursed at the school district mileage rate. Pre-approved expenses for transportation outside of three-hundred miles of the school district administrative office may be by public carrier. Reimbursement for air travel will be at the tourist class fares. Should an employee choose to travel by automobile, reimbursement will be limited to the public carrier amount. Pre-approved expenses for transportation in a rental car are limited to the cost of a Class "C" rental car at a medium priced agency unless the number of people traveling on behalf of the school district warrants a larger vehicle.

Pre-approved expense for lodging within the state and outside the state is limited to the rate of a medium priced hotel in the area and should be direct billed to the district whenever possible and not charged to a

credit card. Tax exempt certificates will be issued for direct billing. Lodging may be pre-approved for a larger amount if special circumstances require the employee to stay at a particular hotel. Pre-approved expenses for meals within and outside the state are \$30 per day.

Meals may be pre-approved for a larger amount by the board.

Travel Within the School District

Employees required to travel in their personal vehicle between school district buildings to carry out the duties of their position may be reimbursed at the school district mileage rate. It is the responsibility of the immediate supervisor to approve travel within the school district by employees. It is the responsibility of the board to review the travel within the school district by the superintendent through the board's audit and approval process.

Employees who are allowed an in-school district travel allowance will have the amount of the allowance actually received during each calendar year included on the employee's W-2 form as taxable income according to the Internal Revenue Code.

The superintendent is responsible for developing administrative regulations regarding actual and necessary expenses, in-school district travel allowances and assignment of school district vehicles. The administrative regulations will include the appropriate forms to be filed for reimbursement to the employee from the school district and the procedures for obtaining approval for travel outside of and within the school district.

Date of Adoption:  
January 8, 2014

Legal References: Iowa Constitution, Art. III,  
§ 31. Iowa Code §§ 70A.9-.11 (2003).1980 Op. Att'y  
Gen. 512.

Date Amended:

Related Administrative Rules and Regulations:

Date Reviewed:  
August 17, 2022